

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of

CLYDE H. AND CLARA DENLINGER

HENRY F. AND ARMYSTA FOUST

CALVIN E. AND MARGUERITE J. CALLAHAN

ESTATE OF H. T. FOUST, SR.

EMIL W. AND JANET W. FOUST

RHAE E. FOUST

JULIA E. FOUST

ORDER DENYING PETITION FOR RLHEARING

Upon consideration of the petition filed January 12, 1962, by Clyde H. and Clara Denlinger, Henry F. and Armysta Foust, Calvin E. and Marguerite J. Callahan, Estate of H. T. Foust, Sr., Emil W. and Janet W. Foust, Rhae E. Foust, and Julia E. Foust for rehearing of their appeals from the action of the Franchise Tax Board, we are of the opinion that none of the grounds for rehearing set forth in the petition constitute cause for the granting thereof and, accordingly, it is ordered that the petition be and the same is hereby denied, and that our order of December 14, 1961, be and the same is hereby affirmed.

Lone at Sacramento, California? this 13th day of February, 1962, by the State Board of Equalization.

<u>George R. Reilly</u>	, Chairman
John W. Lynch	, Member
Paul R. Leake	, Member
Richard Nevins	, Member
	, Member

ATTEST: <u>Dixwell L. Pierce</u>, Secretary